

State Board of Equalization

OPERATIONS MEMO

For Public Release

No. : 1161

Date : September 22, 2008

SUBJECT: NEW DISTRICT TAXES EFFECTIVE OCTOBER 1, 2008

I. GENERAL

In June 2008, voters in their respective areas throughout California approved four new district taxes. These new district taxes are effective on October 1, 2008.

In the City of Clovis (Fresno County), the “City of Clovis Public Safety Transactions and Use Tax” (CCPS) of 0.30% will expire at midnight, September 30, 2008.

The Business Taxes Code Book and Publication 71, *California City and County Sales and Use Tax Rates*, are being updated to reflect the rate changes that will occur in the affected cities and counties. In the interim, staff should use the information in the table below when referring to the changes.

District Tax Area	District	Rate	Add-on Code	Effective Date
City of Clovis (Fresno County)	City of Clovis Public Safety Transactions and Use Tax (CCPS)	0.30%	100	Discontinued 9-30-08
	FCZA/FCTA/FCPL Multiple	0.725%	099*	
City of South Gate (Los Angeles County)	City of South Gate Transactions and Use Tax (SGTE)	1.00%	181	10-01-08
	SGTE/LACT/LATC Multiple	2.00%	182*	
City of Mammoth Lakes (Mono County)	City of Mammoth Lakes Parks, Recreation, and Trails, Transactions and Use Tax (MLPR)	0.50%	183	10-01-08
City of Pacific Grove (Monterey County)	City of Pacific Grove Transactions and Use Tax (PGRV)	1.00%	184	10-01-08
City of Pismo Beach (San Louis Obispo County)	City of Pismo Beach Transactions and Use Tax (PSMO)	0.50%	185	10-01-08

* This add-on code is used for registrations of locations in the district tax area effective on or after 10-01-08.

II. PUBLIC NOTIFICATION

The general public will be notified by means of news releases and special notices. In addition, the changes will be posted on the Board of Equalization’s (BOE) website, www.boe.ca.gov, and available by calling the BOE’s Taxpayer Information Section at 800-400-7115.

III. OBSOLESCENCE

This operations memo becomes obsolete when the information it contains is incorporated in the Business Taxes Code Book.

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Distribution: 1-D